

# THE BELDING BANNER-NEWS

IONIA COUNTY'S BEST NEWSPAPER

THIRTY-THIRD YEAR, NO. 44

BELDING, MICHIGAN, WEDNESDAY AFTERNOON, MARCH 22, 1922

FIVE CENTS THE COPY.

## SCHOOL BOARD HAS DECIDED ON DEFINITE PLANS

### PROPOSED ADDITIONS TO PRESENT HIGH SCHOOL SHOULD MEET WITH APPROVAL

What the school board recommends and why they recommend it. After many meetings covering a period of several months, going into all the different angles and conditions now existing as well as attempting to read the future to a certain extent, we have reached the conclusion that the only sensible recommendation we can make to the people of this city is one of additions to our present high school building. This conclusion has only been reached by laying aside all selfish, personal wishes and considering the matter in the light of the most good to cover the most trouble. The conditions at central at this time are such that relief of some kind is an absolute necessity. To those who have advocated a new high school building on a new site, we will say that such a building and the additional grounds for it means an outlay of not less than \$157,000, and we doubt the wisdom of such an outlay of money at this time. On the other hand we have not lost sight of the physical condition in the second ward several prospective sketches having been drawn for buildings in that ward which have five or six rooms, all we can handle there with the present play ground space with what we can acquire. This building would cost \$40,000 and only give us three more rooms than we now have there, a rather expensive outlay for three additional rooms that will only give a little relief at one end of our congestion. We figure that the interest for one year on such an expenditure will make such improvements to this property that will put it in good condition and this should be done. Eventually we will have to build a small building in this ward but grounds for anything larger than five or six rooms.

What we need so badly now to eliminate the crowded conditions in additional class rooms and that is what we recommend to be built this year on each end of the present high school. This building was originally built as a unit and we believe we should utilize it as such by erecting these additions on ground now idle, without spending our money for new sites. We would even save the old building we now have back of the high school by cutting it down one story and use it for a heating plant taking all such apparatus out of the main building and extending the manual training department into the space now taken up with boilers and oil bins. A water-color sketch now shown in the window of the Belding Savings bank gives us a splendid idea of how the improved building will look when complete. It will be just as fine inside and give us fourteen classrooms and a gymnasium of good size with a stage at one end and balcony at the other so this room can be used for all auditorium purposes as well as physical training work. In most towns the attendance at games pays for the upkeep of the gym. However the greatest gain is in actual school work, the additional classrooms allowing us to vacate the back building, which is in dangerous condition yet harboring nearly one hundred fifty children, and also vacate the city hall where we are teaching under most adverse conditions, at the same time giving us the much needed room for high school purposes. We believe the people of Belding are going to agree with us that our conclusions are wisely based in that we buy no new property, throw away nothing we now have, and yet get the most good in the smallest package. The estimated cost of this building project furnished, is only \$45,000 more than already appropriated for the second ward building. The floor plans are on exhibition in the office of the secretary and also at the furniture store of Brown-Hall Co. where you can call and see them and ask all the questions you like.

Board of Education.

## Coming Events

March 27—Masonic Fair at Masonic hall. Everybody welcome.

April 5—Board of Commerce supper with Edmund E. Gunther, of Ann Arbor, speaker, on "How to Make Belding More Beautiful." Date postponed from March 20 to April 5.

April 6—Herbert Leon Cope, humorist.

April 14—High school carnival at High school auditorium.

Oct. 17-18—Home talent play at Opera House, by Ladies Social Circle of Congregational church.

Bring in your other dates for the future.

## Jailed For Wife Beating

Axel Vie, a young man recently arrived in this city from Denmark, was arrested on a complaint sworn to by his wife, Wednesday night of last week and lodged in the city jail. Mrs. Vie charged that her husband beat her up often and considerably and showed a bruised head, marks on her throat and other evidences of brutality on the part of her husband. Vie was taken before Justice Reed, Saturday and the wife then withdrew her complaint. Justice Reed gave the fellow a straight from the shoulder talk and told him that if he ever beat his wife again and failed to get a steady job he would take steps to have him deported and sent back to Denmark. Vie and his wife came over as immigrants to this country last summer, he coming from Denmark and his wife from Finland. She visited her people at Baraga in the upper peninsula and later on came to this city and the two, despite the fact that they could scarcely understand each other, were married by Justice Lapham. Quarrels have been frequent between the couple however and the court action of last week came very nearly shattering the union which had its beginning on the ship coming to America last July.

## ORATORICAL AND DEBATING LEAGUE HELD MEETING

### HIGH SCHOOL LITERARY SOCIETY GAVE SPLENDID FRIDAY AFTERNOON PROGRAM

The Belding High school oratorical debating league held its semi-monthly meeting, Friday afternoon. The meeting was called to order by president Whitten; the secretary's report was read and other business was attended to.

A short program followed.

A play, written by Mr. Demming and directed by Miss Beulah Webster and Phillip Brown. Cast of characters: The lost child, Miss Esther Rowley; The Gypsy Queen, Miss Irene Dorr; The Fortune Teller, Miss Lilah Stanton; The Gypsy Horse Trader, "Black Pedro," Phillip Brown; The Young Attorney, Ned Lambertson; Gypsy Dancers, Miss Louise Wilson, Miss Dorothy Brown, Miss Marian Cusser and Ben Carpenter; Visitors, Miss Mildred Bookey, Vance Loyer and Edgar Stout.

While the stage was being set Mr. Demming, chemistry teacher who spent most of his early days in the west, gave a fine talk on gypsies and the tricks of horsetrading.

Synopsis of play: The story is of a small child, who, having got lost, wandered among the gypsies. He was asked to stay and live with them. To this she consented and grew up to be a handsome young lady. One evening, ten years later, a young attorney comes to the camp and watches the young gypsy dancers dance. "Black Pedro," enters and tries to persuade the "lost child" to dance with him. She refuses and he tries to compel her. The young attorney interferes and reminds Black Pedro that this is a free country and people did as they wished. At this, Black Pedro is enraged and a fight takes place in which Black Pedro gets the worst.

The third act takes place the following morning. The "lost child" and the Gypsy Queen sat upon a bench and Mr. Worth, the attorney enters. The "lost child" says she does not believe she has always been a gypsy and shows Mr. Worth a book which she has always had. In the book was a picture of herself as a child. This gives proof that she is the daughter of a great millionaire who died recently and that she has fallen heir to her father's riches. She soon falls deeply in love with Mr. Worth and he takes her away to the city.

When the play was completed the actors received a hearty applause which was responded to by a song rendered by the characters.

The "H. J. Wheeler Syndicate Film Corporation" will show this play extensively in New York all next week.

**Spring Is Here**

Spring was ushered in and amid none the best of weather, Tuesday, March 21, although Judge Lapham could not prove it unless he looked at the calendar. This was learned the other day in the city hall when a number of men who had got into an argument over the actual starting date of spring decided to leave the matter to Judge Lapham for decision. When the spokesman had finished telling our eminent jurist what they were there for, he thought for a minute and then admitted that seeing that he had never farmed it a great deal during his life, he was unable to tell just when spring did commence.

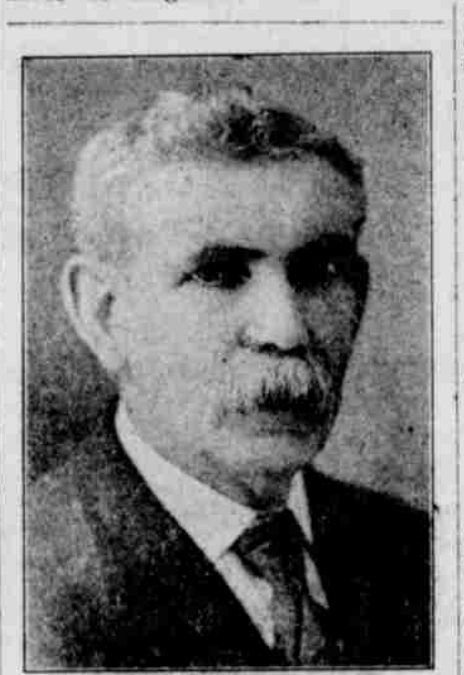
Overland car in running condition. \$85.00 at Unger's Garage.

## HUNDREDS BRAVE STORM TO ATTEND BRACKEN FUNERAL

### PEOPLE FROM MANY PLACES PAY LAST RESPECTS TO VETERAN HOTEL MAN

People from many places in the state came here to attend the funeral of Thomas Bracken, sr., veteran hotel man, who died at Tuscon, Arizona last week, following several months sickness caused by anemia. While all were saddened by the thought of what brought them here, the event was gladdened by the meeting of a number of old friends who met while in the city to attend the funeral of their true, old friend, Mr. Bracken.

The body arrived on the train up from Grand Rapids, Friday evening and was at once taken to the home of Mrs. W. P. Hetherington, East Washington street, where it remained until Monday morning at nine o'clock, the time set for the funeral. During the time the remains were at the Hetherington home, many old friends and neighbors called to pay their last act of honor and respect to the old friend whose kindness will never be forgotten.



THOMAS BRACKEN, SR.

Monday morning at nine o'clock a short prayer service by the men of the Holy Name Society of St. Joseph's parish, of which society Mr. Bracken was the first president, was held at the house and the society, in a body, then escorted the remains to the church where a requiem high mass was solemnized by Rev. John A. Klich, assisted by Rev. Frs. H. D. McCarthy and Gabriels, of Ionia, and Rev. John M. Zindler, of St. Joseph Mich., formerly pastor of the local parish. Even though a storm of considerable violence raged at the time of the funeral, the church was packed to more than capacity.

The funeral sermon was delivered by Rev. Fr. Zindler and was a masterpiece both in eloquence and in the respect which its speaker gave to the departed man. Fr. Zindler stated that many local people had known Mr. Bracken longer but that none present knew the real character and friendship of the man better than he. He spoke of the fact that when the local church was erected, Mr. Bracken had been prominent in the work of building and paying for the structure and that he had always maintained his standing as one of the best men in the parish, until his death. He told of the charitable and other virtuous qualities possessed by Mr. Bracken and stated that the all-American patriotism and citizenship of the man were on a par with the deep religious fervor expressed through all the years of his life. To attempt to do justice to the splendid sermon, would be futile, but those who were present and heard it declare that it was a masterpiece.

Mr. Bracken was born in Arklow, County Wicklow, Ireland, on April 15, 1859 and when a young man came to this country, going to Chicago. He then returned to Ireland and in the year 1885, he came back to America, going to Springfield, Mass., where he took up hotel work. In 1887 he was married and in 1888 he came to this city to take the position as clerk in the then newly opened Hotel Belding. He continued as clerk and later on for a few years as manager of the local hotel, resigning the position in 1920 and going to Tuscon, Arizona, in the hopes of finding a climate better suited to the health of Mrs. Bracken.

During the many years which Mr. Bracken was connected with the local hotel he became acquainted with thousands of travelling men and other people and when many of these people learned of his death, they immediately planned on attending the funeral, the result being that a large number of former acquaintances and friends called to pay their last respects either before or at the time of the funeral. Members of the Knights of Columbus and Holy Name societies from Ionia and several other places came over through the storm to attend the funeral.

Burial was in the family lot in St. Joseph cemetery.

**Attended Banne Grange**

A large attendance of Pomona Grangers met Thursday with Banner Grange. A splendid dinner was served to 120 grangers. A very interesting program was given. Everybody enjoyed Marc Cutler's singing. Those from Belding who attended were: Susan Krupp, Mareta Nummer, County Overseer Mark H. Brown and County Secretary, Mary E. H. Coville.

## TALK NEW SCHOOL AT PARENT-TEACHERS MEET

The Parent-Teacher club held its monthly meeting, Tuesday evening. A song was given by the pupils of the Ellis school. A. M. Hall then gave a few principles of improving and adapting to the present high school. The plans were to add six rooms on the north end of the building, four of which are to be used as grade rooms and the other two as high school recitation rooms. He stated that the architects had also planned for eight rooms on the south end of the building, extending the hallways clear through. The south end will include the boys and girls toilets, a good sized gymnasium with a stage for plays, banquets, etc. also several recitation rooms.

So as to reduce the insurance rate a great deal the boilers will be taken from the high school and a complete enlarged heating system installed in the old school building situated in back of the High school building.

The city must have a new and larger high school very soon and to build a new one would cost almost twice as much as the improvement of the present one.

Mr. Hall also showed several blueprints of the improvements which proved very satisfactory to all present.

After the school improvement plan was given, Miss Pratt, field instructor at the M. A. C., gave a talk on nutrition and the relation to health. She gave a number of real good hints to the grown ups and children on what to eat to be in the best of health.

## PIONEER RESIDENT ANSWERS LAST GREAT SUMMONS

### "JOE" ANGELL, WELL KNOWN FORMER SUPERVISOR DIES AT RIPE OLD AGE

Joseph T. Angell, aged 76 years, died at his home 221 S. Broad street Tuesday morning at about nine o'clock, rather unexpectedly, although he has been in poor health for a number of years past. Mr. Angell's condition on arising in the morning was as usual and his death a short time later came as a distinct shock to the legion of friends who were always glad to see him on the occasions when he appeared down town in his chair.

Mr. Angell was one of the pioneer farmers and meat market men of this vicinity and for about 30 years of his life he was in the business of raising and marketing meat. He was a representative on the board of supervisors, retiring some years ago because of failing health. He has suffered for some years with locomotor ataxia.

Funeral services will be held on Sunday afternoon at 2:30 o'clock, from the house, Rev. Klich officiating and burial will be in River Ridge cemetery.

### Takes Up Radiophone Work

Harold Simons, son of Mr. and Mrs. Frank Simons of this city, spent Sunday with his parents, he being on his way home at Frankfort, after being in Bar Harbor, Maine, for the last 6 months of his enlistment. He has served the U. S. faithfully for 5 years. He has two good positions offered him in Radiophone work but is undecided just which he will take. He thinks there is nothing like it.

### L. L. E. C. Meeting

The regular meeting of the L. L. E. C. was held at the home of Mrs. Byron F. Brown, Thursday afternoon, March 16. At the close of the business meeting, an interesting program, which was in charge of the first division, was carried out. The spirit of St. Patrick's day prevailed throughout the program, which was as follows: A quartet composed of Mr. and Mrs. Albert Salzman and Mr. and Mrs. Clayton Knapp who sang, "Mother Machree" and "When Irish Eyes Are Smiling." An Irish monologue, cleverly presented by Mrs. Ella French; vocal solo by Mrs. Clayton Knapp, who sang "A Little Bit of Heaven" and responded to an encore; Miss Dorothy Brown gave a piano solo "Irish Airs," with variations and Miss Pauline Rummel delighted the company with her charming little dance "The Irish Tilt." The concluding number of the program was a revue of popular magazine advertisements carried out in costume by the members of the 1st division and proved to be a very unique and interesting affair. At the close of the program light refreshments were served. The next meeting will be held Thursday March 30 at the home of Mrs. E. C. Lloyd. A large attendance is desired at this meeting as there is special business to be brought before the club.

### Attention Grangers

The following is the program for March 25. Roll call, song by grangers, topic—what crops can the farmers afford to peddle? and what one's are best sold through the regular retail channels?—led by Charles Johnson followed by discussion, reading by Mrs. Ella Lambertson—topic—how extensively can the farmer advertise profitably, general discussion by all, song, penny march.

### Notice

The Spiritualist society will hold their annual business meeting on Thursday, March 30th at the home of Mrs. A. E. Weter. Come prepared to pay your dues and to elect delegates to the state convention. Mrs. Shaw is expected to be with us. Mrs. A. E. Weter, Sec.

## FIRES CLAIM SEVERAL MORE FARM BUILDINGS

### COUPLE RETURNS TO FIND HOME IN ASHES. OTHERS NARROWLY ESCAPE

Two more fires which have every earmark of being of incendiary origin occurred Wednesday night in Orleans township about two miles to the north of where the fine large barn on the Brinton F. Hall farm burned ten days ago. While no clue as to the identity of the person or persons who set the buildings on fire, still the people of the community are positive that the torch was applied by some one.

The first fire occurred late Wednesday night and destroyed the old Raby homestead, now occupied by Artie Raby and family. Mr. and Mrs. Raby and the children were away from home at the time and when they returned the old home was reduced to ashes. Efforts on the part of neighbors were successful in saving the barn on the Raby place. The fire was discovered by George Hagadorn and before a general alarm could be spread and enough neighbors got to the scene, the flames had made such headway that nothing from inside the house could be saved. A man was seen prowling around the Raby barn the night before and it is thought that he may have been responsible for the fire.

The house and barn on the John Ziegler farm a short distance east of the Raby farm was discovered to be on fire later on that night and was discovered by Mr. and Mrs. Ziegler themselves, people well along in years, who occupied the house and had barely time enough to get themselves out and when they got outside saw that their barn was already fairly well destroyed by the flames, indicating that the barn was undoubtedly fired first. A few articles of furniture and some clothing were saved at the Ziegler fire.

Both Ziegler and Raby carried a limited amount of insurance which will in neither case be enough to cover the loss sustained.

### Meets Catalogue Prices

Harry J. Connell, local Rexall druggist, has an advertisement in this issue in which he talks about wall paper prices and says that he is able to meet any price quoted by the catalogue house. With this challenge and with the fact that by dealing with Mr. Connell, wall paper buyers who are in the habit of sending out of the city, are keeping their business at home and helping build up the home town will undoubtedly be very glad to do so. Look for his advertisement.

### Obituary

Sadie Curtis Nicholas died March 2nd, 1922.

It is so sweet to know when we are tired, And when the hand of pain lies on our hearts,

And when we look in vain for human comfort, And when the heart divine still understands these cares of yours and mine.

Not only understands, but day by day lives with us While we tread the earthly way; Bears with us all our weariness, and feels the shadows

Of the faintest cloud that steals across our sunshine; Across our hearts again the depth and bitterness of human pain.

There is no sorrow which He will not share; No cross, no burden for our hearts to bear.

Without His help; no care of ours too small to cast on Jesus. Let us tell Him all, lay at His feet the story of our woes.

And in His sympathy find sweet repose. —"Pink" Curtis Nicholas.

Into this world of ours, God sends a few such people as Sadie Curtis Nicholas. She was one of the "doers" in the world. Her life was a willing, unselfish sacrifice for others. No hand was ever stretched out to her in vain, and no life ever touched hers but that it was made better, and the world is a better place because of her life in it.

Sadie Curtis was born in Ingersoll, Ontario. She was the daughter of the late Jonas and Eliza Curtis, and one of a family of eight children, four of whom have preceded her in death. In 1891 she was united in marriage to Robert T. Nicholas, of Chicago. She leaves her husband, her son, Carlton Curtis, two foster daughters, children of her deceased sister, to whom she had been a mother since their childhood. Ola Dewey Uhlhorn, and Mabel Osborne, two sisters, Mrs. Burt Norton, of Smyrna, and Mrs. Ernest Bunker of this city, a brother, B. C. Curtis, several nieces and nephews, and hosts of friends, to mourn their loss. The bereaved family wishes to thank those friends and neighbors who tendered so generously their help and sympathy, and to acknowledge the flowers.

### Notice W. B. A.

We have changed our place of meeting and our next meeting will be held on Thursday evening, March 30 at the G. A. R. hall. A good attendance is desired.

### Notice

The ladies of the Church of Christ will hold a home made baked goods sale at Wicks-Pales furniture store next Saturday.

### In Memoriam

In memory of my dear wife who died two years ago today, March 26. Mrs. A. W. Jenks.

## Attended Phone Hearing

Byron F. Brown, secretary of the local board of commerce, City Attorney Fred L. Warner and Wilbur C. Whitney were in Lansing attending the hearing being given before the public utilities commission between the telephone companies and the cities and towns in which they operate. During the time the local men were there it was brought out that the telephone companies were evidently trying to pull something over their subscribers, as shown by the statements of the companies and the statements of expert accountants who had been engaged by the state to see what the phone companies were doing. Talk about your profits—the disclosures showed that the telephone business was among the big money makers at present rates and just what they will do with the increase, if granted them, remains to be seen, but it is quite probable that a few more millionaires will be developed among the high salaried men of the companies.

### Baked Goods Sale

The Women's Benefit Association will hold a baked goods sale at Mrs. Luscombe's millinery store, 118 S. Bridge street, all day, Saturday, March 25.

## TO PROSECUTE TRUCKSTERS FOR DAMAGING ROADS

### COUNTY HAS PURCHASED MEASURING WHICH WILL BE USED IN TESTING LOADS

We are in receipt of a communication from County Road Engineer Williams to the effect that the county commissioners have purchased a "Loadometer," a machine which is used for testing out loaded trucks and other motor vehicles to determine whether or not they are too heavily loaded, in an effort to keep the heavily loaded machines from destroying and damaging the roads during the spring months of the year when the roads are soft through the frost leaving the earth.

Mr. Williams calls attention to the fact that the gross weight of a vehicle and its load is limited to 15 tons at any time and the men who use the roads for trucking and other hauling are asked to limit their loads to one-half of the factory rating for the vehicle during the time when the roads throughout the country are in the condition which they have been in during the past week or two. Mr. Williams also states that the matter of loads and the use of the highways is entirely within the jurisdiction of the board of county road commissioners and that they intend to enforce the law governing motor traffic tonnage.

The statute which applies in this case is Act 145 of the Public Acts of 1887 and is as follows:

### Section 5.

It shall be unlawful to move any traction engine or similar heavy machinery over the public highway by its own power or otherwise, during the months of March, April and May, or at any other time, or by reason of the thawing of frost, or rain or any other cause, the roads are in soft condition rendering them unfit for the passage over them of such heavy machinery without damage to the highways, or if the engines are equipped with lugs which seriously damage the highways, except by written permission from the commissioners having jurisdiction over said highway or highways. Any person, firm or corporation violating the provisions of this act shall be deemed guilty of a misdemeanor and liable to a fine of not less than twenty-five dollars, nor in any event less than double the amount of damages which may have been caused to such highway or highways, as shall be estimated by the highway officials having jurisdiction over the highways which may be thus damaged.

### Fire Department Called Out

Fire started in the cleaning room of Salzman dry cleaning plant on Friday last, but was soon under control. Thanks to the steam line fire fighting apparatus in the plant. The fire department was called and the flames were put out with the chemical before very much damage was done. Plant and contents were covered by insurance. Only little damage was done to the machinery.

### Celebrated Anniversary

About 40 of their friends and neighbors gathered at the home of Mr. and Mrs. W. S. Hammon tree last Thursday evening and helped them celebrate their 29th wedding anniversary. Games and music on the piano and violin were enjoyed by all and at a late hour refreshments were served. Before leaving for home the guests presented Mr. and Mrs. Hammon tree with a sherrbet set and wished them many happy returns of the day.

### Brought Here For Burial

The remains of George Eckert, aged 66 years, who died at Portland Oregon, a few days ago, were brought to this city and taken to the Brown Hall undertaking rooms, Tuesday night. This morning the body was taken to the home of Mrs. E. V. Davis, Morton avenue and the funeral is being held there this afternoon at two o'clock, Rev. Curch officiating and burial is in Green's cemetery.

### Farmers Attention

There will be a meeting of the Farmers Live Stock Shipping Association at the city hall, Tuesday night, March 28, at 8 o'clock.

A dance will be given in the Odd Fellow hall, Saturday evening, March 25, to which all Odd Fellows and Rebekahs are invited. Come and bring a couple with you. Committee.

## LAND CONTRACT OWNERS MUST PAY SPECIFIC TAX

### STATE TAX COMMISSION CONDUCTING INTENSIVE CAMPAIGN

Announcement is made from the office of the tax commission at Lansing that the campaign being conducted by that department to cause the payment of the specific tax on land contracts is bearing much fruit and that the efforts to uncover this class of property are being so increased that when the campaign is closed it is expected there will be practically no land contracts in the state upon which the tax has not been paid.

It seems that prior to 1911 mortgages and land contracts were subject to taxation at the same rate as real estate, merchandise and other tangible property, but the legislature of that year was persuaded by the owners of such credits that the state would derive a much greater revenue if, a small specific or recording tax of 1-2 of 1 per cent was levied, and that owners of such credits would no longer try to evade taxation. Therefore a law, Act No. 91 of the Public Acts of 1911, was passed which provided that a tax of five dollars per thousand should be paid by every mortgage and land contract at the time it was offered for record and that thereafter such credits should be exempt from further taxation. The result, however, has not fulfilled the promises. Not only has the revenue been less than under the general tax law, but there has been no greater willingness to pay the tax. Because it is necessary to record every mortgage promptly in order to protect the title to real estate, the tax on mortgages has been paid almost without exception, but with land contracts the result has been far different. It is very seldom a land contract has been recorded and consequently no tax has been paid and owners of this class of credit have evaded the tax even more successfully than under the old law. Until 1921 the law did not clearly provide that contracts could be assessed under the general tax law unless the specific tax was paid, but as amended by Act No. 213 there is now no question but that it is the duty of the assessing officer to assess every contract which has not paid the specific tax.

The tax commission at the present time is using almost its entire force in investigating this class of property and before the close of the campaign every portion of the state will have been visited. The commission will not only have its own examiners engaged in this work, but will also have the help of all the assessing officers in the state, more than fourteen hundred in number, and every owner of a land contract is advised to pay the specific tax at once or he will be subject to the provisions of the general tax law which provides for an annual tax the rate of which ranges from two per cent to six per cent, depending upon the locality in which the owner resides. The Attorney General of the state has assured the commission that the law is constitutional and enforceable and with the broad powers conferred on the tax commission by the tax law, by which it can compel the disclosure of information from many sources, there is small chance that many contracts will escape taxation. Until the meeting of the board of review of the township or city, owners of contracts have the privilege of paying the specific tax and being exempt from the general tax, but any contracts found after that date will be put on the rolls by special review, provision for which is made in the tax law.

No effort will be made to require the recording of the contract. All that the commission intends to enforce is the payment of the tax to the county treasurer in the county in which the property is located and the recording of the contract will then be optional with the owner.

The tax is a small one and is therefore not burdensome and it is only a spirit of fairness to the owners of other property that prompts this campaign. It is only by enforcing all the tax laws that the burden on the owners of real estate can be lessened. Even though the specific tax is small, it is a hand-out to the owners of other property, as it is divided equally between the state and the county it will result in a measure of relief to every property owner. The owner of mortgages has had to pay the tax, and in fairness to him the owner of land contracts must do the same. There is an idea held by some that the purchaser of the property is required to pay the tax. This is not true. This law presumes that the tax will be paid by the holder of the contract, the party who sold the property.

It must be understood that no allowance can be made for a prior contract or mortgage of the same property. The tax must be paid on each contract regardless of any other encumbrance on the property. Reports from all over the state are to the effect that owners of contracts are availing themselves of the privilege accorded them by this law and those who do not do so will be certain to regret their attempt to evade this extremely small tax.

**DANCING**  
Every Saturday Night  
**HUBBELL HALL, BELDING**  
Tige Hale's Big Syncopated Orchestra  
Everybody Invited  
—Dancing 8:30 to 12

**FAIR!**  
Masonic Hall, Monday Evening,  
**MARCH 27**  
7 p. m. till 1 a. m.  
**FELLOWCRAFT CLUB**  
**EVERYBODY WELCOME**  
Ford Touring Car, Auto Robe and Floor Lamp given away.